



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LAKE GENEVA MUNICIPAL WATER UTILITY

Principal Office: 361 MAIN STREET
P.O. BOX 187
LAKE GENEVA, WI 53147

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAKE GENEVA MUNICIPAL WATER UTILITY**Utility Address:** 361 MAIN STREET

P.O. BOX 187

LAKE GENEVA, WI 53147

When was utility organized? 1/1/1890**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DANIEL WINKLER**Title:** DIRECTOR OF UTILITIES**Office Address:**

361 MAIN STREET

P.O. BOX 187

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 2311**Fax Number:** (262) 248 - 0589**E-mail Address:** wink1@elknet.net

Individual or firm, if other than utility employee, preparing this report:

Name: KAREN S. HALL**Title:** CPA**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** pwrome@elknet.net

President, chairman, or head of utility commission/board or committee:

Name: MR. BIRDELL BRELLENTHIN**Title:** PRESIDENT**Office Address:**

361 MAIN STREET

P.O. BOX 187

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 2311**Fax Number:** (262) 248 - 0589**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: PATRICK W. ROMENESKO**Title:** CPA/SHAREHOLDER**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** pwrome@elknet.net**Date of most recent audit report:** 1/11/2002**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL WINKLER**Title:** DIRECTOR OF UTILITIES**Office Address:**

361 MAIN STREET

P.O. BOX 187

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 2311**Fax Number:** (262) 248 - 0589**E-mail Address:** wink1@elknet.net

Name of utility commission/committee: LAKE GENEVA WATER COMMISSION

Names of members of utility commission/committee:

MR BIRDELL BRELLENTIN, PRESIDENT

MR GEORGE COKINS, SECRETARY

MR ARLENE KROHN, ALDERMAN

MR CHARLES RUDE, MAYOR

MR TONY SAIA, CITIZEN MEMBER

MR TIM SCHILLER, CITIZEN MEMBER

MR SHELDON SHEPSTONE, ALDERMAN

MR DANIEL WINKLER, DIRECTOR OF UTILITIES

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,201,906	1,116,124	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	665,226	539,326	2
Depreciation Expense (403)	245,787	257,032	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	218,895	203,121	5
Total Operating Expenses	1,129,908	999,479	
Net Operating Income	71,998	116,645	
Income from Utility Plant Leased to Others (412-413)	0	29,784	6
Utility Operating Income	71,998	146,429	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	43,502	41,932	10
Miscellaneous Nonoperating Income (421)	1,500	5,093	11
Total Other Income	45,002	47,025	
Total Income	117,000	193,454	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	18,783	13
Total Miscellaneous Income Deductions	0	18,783	
Income Before Interest Charges	117,000	174,671	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	7,121	9,472	14
Amortization of Debt Discount and Expense (428)	1,228	1,583	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	8,349	11,055	
Net Income	108,651	163,616	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,004,852	4,879,923	20
Balance Transferred from Income (433)	108,651	163,616	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(269,685)	18,897	24
Appropriations of Income to Municipal Funds--Debit (439)	0	19,790	25
Total Unappropriated Earned Surplus End of Year (216)	5,383,188	5,004,852	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	43,502	5
Total (Acct. 419):	43,502	
Miscellaneous Nonoperating Income (421):		
TOWER RENTAL STANDBY FEE	1,500	6
Total (Acct. 421):	1,500	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(269,685)	11
Total (Acct. 436)--Debit:	(269,685)	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,201,906	0	0	0	1,201,906	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	118	0	0	0	118	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	1,201,788	0	0	0	1,201,788	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	327,884		327,884	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	279		279	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	328,163	0	328,163	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,143,990	10,845,720	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,827,758	2,588,983	2
Net Utility Plant	8,316,232	8,256,737	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,355	1,355	6
Special Funds (125)	91,758	359,744	7
Total Other Property and Investments	93,113	361,099	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	95,314	164,470	8
Temporary Cash Investments (132)	737,522	370,483	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	192,340	201,540	11
Other Accounts Receivable (143)	256,075	255,192	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	91,204	106,485	14
Materials and Supplies (150)	41,269	39,959	15
Prepayments (165)	0	4,230	16
Other Current and Accrued Assets (170)	0	958	17
Total Current and Accrued Assets	1,413,724	1,143,317	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,286	2,514	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	1,286	2,514	
Total Assets and Other Debits	9,824,355	9,763,667	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	992,413	925,538	21
Appropriated Earned Surplus (215)	32,698	302,383	22
Unappropriated Earned Surplus (216)	5,383,188	5,004,852	23
Total Proprietary Capital	6,408,299	6,232,773	
LONG-TERM DEBT			
Bonds (221)	116,968	171,666	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	116,968	171,666	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,232	1,148	28
Payables to Municipality (233)	259,475	370,657	29
Customer Deposits (235)	200	200	30
Taxes Accrued (236)	202,527	189,504	31
Interest Accrued (237)	1,838	2,664	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	468,272	564,173	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	28,447	22,136	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	28,447	22,136	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,802,369	2,772,919	41
Total Liabilities and Other Credits	9,824,355	9,763,667	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	11,143,990	0	0	0	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
Total Utility Plant	11,143,990	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,827,758	0	0	0	10
Total Accumulated Provision	2,827,758	0	0	0	
Net Utility Plant	8,316,232	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,588,983				2,588,983	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	245,787				245,787	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	18,174				18,174	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	460				460	10
Other credits (specify):						11
Insurance proceeds	4,399				4,399	12
Total credits	268,820	0	0	0	268,820	13
Debits during year						14
Book cost of plant retired	28,670				28,670	15
Cost of removal	1,375				1,375	16
Other debits (specify):						17
					0	18
Total debits	30,045	0	0	0	30,045	19
Balance End of Year	2,827,758	0	0	0	2,827,758	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	41,269	39,959	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	41,269	39,959	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 Revenue Refunding Bonds	1,228	428	1,286	1
Total			1,286	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	925,538	1
Changes during year (explain):		
CITY'S PORTION OF WISCONSIN STREET PROJECT	66,875	2
Balance end of year	992,413	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 Revenue Refunding Bonds	06/01/1993	09/01/2003	3.70%	116,968	1
Total Bonds (Account 221):				116,968	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	189,504	1
Accruals:		
Charged water department expense	218,895	2
Charged electric department expense	0	3
Charged sewer department expense	10,006	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	228,901	
Taxes paid during year:		
County, state and local taxes	189,504	6
Social Security taxes	25,053	7
PSC Remainder Assessment	1,321	8
Other (explain):		
NONE	0	9
Total payments and other debits	215,878	
Balance end of year	202,527	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 Revenue Refunding Bonds	2,664	7,121	7,947	1,838	1
Subtotal	2,664	7,121	7,947	1,838	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	2,664	7,121	7,947	1,838	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,772,919	0	0	0	0	2,772,919	1
Add credits during year:							
For Services	1,450	0	0	0	0	1,450	2
For Mains	18,000	0	0	0	0	18,000	3
Other (specify):							
HYDRANTS	10,000	0	0	0	0	10,000	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	2,802,369	0	0	0	0	2,802,369	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
WATER MAIN ASSESSMENT (DEFERRED)	1,355	2
Total (Acct. 124):	1,355	
Special Funds (125):		
1993 BONDS RESERVE CASH	91,758	3
Total (Acct. 125):	91,758	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	192,340	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	192,340	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	250,823	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
MISCELLANEOUS INVOICES FOR PARTS	5,252	11
Total (Acct. 143):	256,075	
Receivables from Municipality (145):		
BALANCE DUE ON PUBLIC FIRE PROTECTION	49,085	12
BALANCE DUE ON JOINT METER READING COSTS	34,631	13
DELINQUENT W & S BILLS PLACED ON THE 2001 TAX ROLL	7,211	14
MISCELLANEOUS INVOICES PLACED ON THE 2001 TAX ROLL	73	15
MISCELLANEOUS INVOICES DUE FROM CITY	204	16
Total (Acct. 145):	91,204	
Prepayments (165):		
NONE	0	17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	19
Total (Acct. 183):	0	
Payables to Municipality (233):		
4TH QUARTER AND MISCELLANEOUS SEWER BILLINGS	259,475	20
Total (Acct. 233):	259,475	
Other Deferred Credits (253):		
NONE	0	21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	10,994,855	0	0	0	10,994,855	1
Materials and Supplies	40,614	0	0	0	40,614	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	2,708,370	0	0	0	2,708,370	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	2,787,644	0	0	0	2,787,644	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	5,539,455	0	0	0	5,539,455	
Net Operating Income	71,998	0	0	0	71,998	8
Net Operating Income as a percent of						
Average Net Rate Base	1.30%	N/A	N/A	N/A	1.30%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	958,975	1
Appropriated Earned Surplus	167,540	2
Unappropriated Earned Surplus	5,194,020	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	6,320,535	
Net Income		
Net Income	108,651	5
Percent Return on Proprietary Capital	1.72%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

A developer (Geneva Manor) contributed the cost of a water looping project to the utility during 2001.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Dan Winkler [mailto:lgwater@genevaonline.com]

Sent: Wednesday, December 18, 2002 8:24 PM

To: Peter Legee-PSC

Subject: Reply to PSC Review of 2001 Annual Report

Dear Mr. Legee:

In reply to your December 3, 2002 e-mail, the Utility Commission annually tests all of its master meters at the plant, and did so in 2001 and 2002. In 2002 we also tested 16 of our 2" dia. meters and 689 of our residential meters. This is not an unusual number of residential meters for us, as we have systematically replaced meters (in conjunction with our remote reading conversion program) around 90% of the 3,800 plus customer meters.

The second issue raised was with respect to the Account 421 non-operating income on page F-2. One of the cellular carriers offered us \$750 per tower or a total of \$1,500 for a 6-month right-of-refusal for Commission pre-approval of antennas on our towers if they wish to proceed with their plans. As it turned out, the period elapsed and the company didn't proceed with antennas and a formal lease agreement.

It is hoped this reply answers your questions. Please call if you wish further detail. Thank you.

Daniel S. Winkler, P.E.

Director of Public Works & Utilities

12/3/02 email

Dear Mr. Winkler:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue:

1. In item number 3 of the utility's email dated November 23, 2001 written in response to our review of the 2000 annual report it was explained that the utility would be testing meters in 2001 and 2002 to comply with meter testing requirements. Please explain what testing has been done in 2002 to comply with Wisconsin Administrative Code § PSC 185.76.
2. Please provide a more detailed explanation of the \$1,500 reported in Account 421, Miscellaneous Nonoperating Income on page F-2 described as tower rental standby fee.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

FINANCIAL SECTION FOOTNOTES

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,094,826	1
Total Sales of Water	1,094,826	
Other Operating Revenues		
Forfeited Discounts (470)	9,266	2
Miscellaneous Service Revenues (471)	17,943	3
Rents from Water Property (472)	63,273	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	16,598	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	107,080	
Total Operating Revenues	1,201,906	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	12,985	8
Pumping Expenses (620-625)	68,766	9
Water Treatment Expenses (630-635)	44,619	10
Transmission and Distribution Expenses (640-655)	117,273	11
Customer Accounts Expenses (901-904)	37,517	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	384,066	14
Total Operation and Maintenance Expenses	665,226	
Other Operating Expenses		
Depreciation Expense (403)	245,787	15
Amortization Expense (404-407)	0	16
Taxes (408)	218,895	17
Total Other Operating Expenses	464,682	
Total Operating Expenses	1,129,908	
NET OPERATING INCOME	71,998	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	5	182	335	1
Commercial	14	3,365	6,412	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	19	3,547	6,747	
Metered Sales to General Customers (461)				
Residential	3,144	159,695	459,321	4
Commercial	479	175,239	325,776	5
Industrial	26	22,791	37,549	6
Total Metered Sales to General Customers (461)	3,649	357,725	822,646	
Private Fire Protection Service (462)	55		33,466	7
Public Fire Protection Service (463)	1		190,243	8
Other Sales to Public Authorities (464)	38	17,242	31,414	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	1	5,754	10,310	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	3,763	384,268	1,094,826	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
GOLF HILLS SANITARY DISTRICT	VIA HWY 50 DISTRIBUTION MAINS	5,754	10,310	1
Total		5,754	10,310	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	190,243	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	190,243	
Forfeited Discounts (470):		
Customer late payment charges	9,266	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	9,266	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES AND NEW CUSTOMER READ-IN CHARGES	17,943	7
Total Miscellaneous Service Revenues (471)	17,943	
Rents from Water Property (472):		
PRIMECO TOWER RENTAL	11,113	8
GENEVA ON LINE TOWER RENTAL	10,000	9
TELE-CORP TOWER RENTAL	22,000	10
SPRINT TOWER RENTAL	20,160	11
Total Rents from Water Property (472)	63,273	
Interdepartmental Rents (473):		
NONE	0	12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	16,105	13
Other (specify):		
SALE OF MISCELLANEOUS PARTS AND SUPPLIES	493	14
Total Other Water Revenues (474)	16,598	
Amortization of Construction Grants (475):		
NONE	0	15
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	1,161	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	11,824	4
Total Source of Supply Expenses	12,985	
PUMPING EXPENSES		
Operation Labor (620)	13,889	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	39,650	7
Operation Supplies and Expenses (623)	7,975	8
Maintenance of Pumping Plant (625)	7,252	9
Total Pumping Expenses	68,766	
WATER TREATMENT EXPENSES		
Operation Labor (630)	3,015	10
Chemicals (631)	35,714	11
Operation Supplies and Expenses (632)	854	12
Maintenance of Water Treatment Plant (635)	5,036	13
Total Water Treatment Expenses	44,619	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	21,374	14
Operation Supplies and Expenses (641)	2,015	15
Maintenance of Distribution Reservoirs and Standpipes (650)	16,253	16
Maintenance of Mains (651)	31,188	17
Maintenance of Services (652)	24,801	18
Maintenance of Meters (653)	11,463	19
Maintenance of Hydrants (654)	9,701	20
Maintenance of Other Plant (655)	478	21
Total Transmission and Distribution Expenses	117,273	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,388	22
Accounting and Collecting Labor (902)	33,164	23
Supplies and Expenses (903)	847	24
Uncollectible Accounts (904)	118	25
Total Customer Accounts Expenses	37,517	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	119,558	27
Office Supplies and Expenses (921)	21,686	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	52,371	30
Property Insurance (924)	14,867	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	129,555	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	8,133	35
Transportation Expenses (933)	5,301	36
Maintenance of General Plant (935)	32,595	37
Total Administrative and General Expenses	384,066	
Total Operation and Maintenance Expenses	665,226	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		202,527	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		10,006	2
Net property tax equivalent		192,521	
Social Security		25,053	3
PSC Remainder Assessment		1,321	4
Other (specify): NONE		0	5
Total tax expense		218,895	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221336				3
County tax rate	mills		5.546239				4
Local tax rate	mills		7.724999				5
School tax rate	mills		12.999769				6
Voc. school tax rate	mills		1.792124				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.284467				10
Less: state credit	mills		1.815913				11
Net tax rate	mills		26.468554				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.724999				14
Combined School Tax Rate	mills		14.791893				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.516892				17
Total Tax Rate	mills		28.284467				18
Ratio of Local and School Tax to Total	dec.		0.796087				19
Total tax net of state credit	mills		26.468554				20
Net Local and School Tax Rate	mills		21.071268				21
Utility Plant, Jan. 1	\$	10,845,720	10,845,720				22
Materials & Supplies	\$	39,959	39,959				23
Subtotal	\$	10,885,679	10,885,679				24
Less: Plant Outside Limits	\$	248,811	248,811				25
Taxable Assets	\$	10,636,868	10,636,868				26
Assessment Ratio	dec.		0.903604				27
Assessed Value	\$	9,611,516	9,611,516				28
Net Local & School Rate	mills		21.071268				29
Tax Equiv. Computed for Current Year	\$	202,527	202,527				30
Tax Equivalent per 1994 PSC Report	\$	142,729					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	202,527					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	375,069	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	52,693	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	427,762	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	136,018	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	29,572	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	351,895	30,049	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	24,155	0	20
Total Pumping Plant	541,640	30,049	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	323,394	0	22
Water Treatment Equipment (332)	320,055	7,247	23
Total Water Treatment Plant	643,449	7,247	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	72,685	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	375,069	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	52,693	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	427,762	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	136,018	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	29,572	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	6,000	0	375,944	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	24,155	20
Total Pumping Plant	6,000	0	565,689	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	323,394	22
Water Treatment Equipment (332)	0	0	327,302	23
Total Water Treatment Plant	0	0	650,696	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	72,685	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,589,645	12,308	26
Transmission and Distribution Mains (343)	4,525,706	18,000	27
Fire Mains (344)	0	0	28
Services (345)	1,060,160	5,999	29
Meters (346)	603,004	117,352	30
Hydrants (348)	533,347	30,404	31
Other Transmission and Distribution Plant (349)	14,687	9,204	32
Total Transmission and Distribution Plant	8,399,234	193,267	
GENERAL PLANT			
Land and Land Rights (389)	58,556	0	33
Structures and Improvements (390)	254,031	14,660	34
Office Furniture and Equipment (391)	56,869	5,369	35
Computer Equipment (391.1)	100,119	2,235	36
Transportation Equipment (392)	116,388	34,727	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	48,859	821	39
Laboratory Equipment (395)	10,062	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	20,847	1,100	42
SCADA Equipment (397.1)	140,361	24,520	43
Miscellaneous Equipment (398)	25,939	4,129	44
Other Tangible Property (399)	1,604	8,816	45
Total General Plant	833,635	96,377	
Total utility plant in service directly assignable	10,845,720	326,940	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	10,845,720	326,940	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	1,601,953	26
Transmission and Distribution Mains (343)	0	0	4,543,706	27
Fire Mains (344)	0	0	0	28
Services (345)	250	0	1,065,909	29
Meters (346)	1,620	0	718,736	30
Hydrants (348)	4,800	0	558,951	31
Other Transmission and Distribution Plant (349)	0	0	23,891	32
Total Transmission and Distribution Plant	6,670	0	8,585,831	
GENERAL PLANT				
Land and Land Rights (389)	0	0	58,556	33
Structures and Improvements (390)	3,000	0	265,691	34
Office Furniture and Equipment (391)	0	0	62,238	35
Computer Equipment (391.1)	0	0	102,354	36
Transportation Equipment (392)	13,000	0	138,115	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	49,680	39
Laboratory Equipment (395)	0	0	10,062	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	21,947	42
SCADA Equipment (397.1)	0	0	164,881	43
Miscellaneous Equipment (398)	0	0	30,068	44
Other Tangible Property (399)	0	0	10,420	45
Total General Plant	16,000	0	914,012	
Total utility plant in service directly assignable	28,670	0	11,143,990	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	28,670	0	11,143,990	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	39,128	39,128	1
February	0	0	33,667	33,667	2
March	0	0	36,578	36,578	3
April	0	0	36,636	36,636	4
May	0	0	41,476	41,476	5
June	0	0	43,053	43,053	6
July	0	0	59,266	59,266	7
August	0	0	49,677	49,677	8
September	0	0	38,644	38,644	9
October	0	0	36,808	36,808	10
November	0	0	32,454	32,454	11
December	0	0	32,594	32,594	12
Total annual pumpage	0	0	479,981	479,981	
Less: Water sold				384,268	13
Volume pumped but not sold				95,713	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				15,201	16
Volume related to equipment/system malfunction				19,217	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				34,418	19
Volume pumped but unaccounted for				61,295	20
Percent of water lost				13%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,851	23
Date of maximum: 7/24/2001					24
Cause of maximum:					25
Summer demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				930	26
Date of minimum: 12/4/2001					27
Total KWH used for pumping for the year				851,093	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
N. BORDER OF WATER TREAT PL	2	203	10	1,240,000	Yes	1
S. EASTVIEW & W. OF WHITE RIV	3	95	18	1,440,000	Yes	2
N. EASTVIEW & W. OF WHITE RIV	4	106	24	1,440,000	Yes	3
HILLMOOR & E. OF WHITE RIVER	5	105	20	1,872,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PLANT A 1-A	PLANT A 2-A	PLANT A 3-A	1
Location	PLANT A	PLANT A	PLANT A	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	BYRON-JACKSON	BYRON JACKSON	5
Year Installed	2001	1996	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,800	600	1,200	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	GENERAL ELECTRIC	10
Year Installed	2001	1996	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PLANT B 1-B	PLANT B 2-B	PLANT B 3-B	14
Location	PLANT B	PLANT B	PLANT B	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	BYRON JACKSON	AMERICAN TURBINE	LAYNE	18
Year Installed	1976	1992	1983	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,300	1,000	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US MOTOR	GENERAL ELECTRIC	23
Year Installed	1976	1992	1983	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	75	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3	WELL #4	1
Location	WELL #2	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1993	1988	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	860	1,000	1,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	US ELECTRIC	US MOTOR	10
Year Installed	1993	1988	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5			14
Location	WELL #5			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1992			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,300			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	75			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1917	1917	1970	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	301	301	301	10
Total capacity in gallons (actual)	98,750	160,500	300,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.6000	1.4000		19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y		21
				22
Is water fluoridated (yes, no)?	Y	Y		23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	DODGE ST TOWER	HOST DR TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	1970	1996		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	146	198		10
				11
Total capacity in gallons (actual)	200,000	1,500,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	7,385	0	0	0	7,385	1
P	D	4.000	39	0	0	0	39	2
M	D	6.000	15,313	0	0	0	15,313	3
P	D	6.000	533	0	0	0	533	4
M	D	8.000	13,290	0	0	0	13,290	5
P	D	8.000	31,999	450	0	0	32,449	6
M	D	10.000	13,837	0	0	0	13,837	7
M	S	10.000	1,285	0	0	0	1,285	8
P	D	10.000	25	0	0	0	25	9
M	D	12.000	10,808	0	0	0	10,808	10
P	D	12.000	13,201	0	0	0	13,201	11
M	T	14.000	66,021	0	0	0	66,021	12
M	T	16.000	31,455	0	0	0	31,455	13
P	T	16.000	4,178	0	0	0	4,178	14
Total Within Municipality			209,369	450	0	0	209,819	
M	D	12.000	38,526	0	0	0	38,526	15
Total Outside of Municipality			38,526	0	0	0	38,526	
Total Utility			247,895	450	0	0	248,345	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	252	0	0	0	252	0	1
M	0.750	310	0	2	0	308	0	2
L	1.000	78	0	0	0	78	0	3
M	1.000	1,769	4	0	0	1,773	0	4
M	1.250	97	0	0	0	97	0	5
M	1.500	30	0	0	0	30	0	6
M	2.000	9	0	0	0	9	0	7
M	3.000	4	0	0	0	4	0	8
M	4.000	5	0	0	0	5	0	9
P	6.000	2	0	0	0	2	0	10
M	6.000	7	0	0	0	7	0	11
M	8.000	27	0	0	0	27	0	12
M	10.000	1	0	0	0	1	0	13
Total Utility		2,591	4	2	0	2,593	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,479	39	28	0	3,490	851	1
0.750	123	0	7	0	116	23	2
1.000	160	2	3	0	159	37	3
1.250	4	0	0	0	4	1	4
1.500	44	4	2	0	46	7	5
2.000	62	12	4	0	70	0	6
3.000	13	0	3	0	10	0	7
4.000	7	1	0	0	8	0	8
8.000	0	1	0	0	1	0	9
Total:	3,892	59	47	0	3,904	919	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,026	265	5	13	0	181	3,490	1
0.750	55	44	4	1	0	12	116	2
1.000	27	118	9	5	0	0	159	3
1.250	0	3	0	0	0	1	4	4
1.500	2	33	2	5	0	4	46	5
2.000	3	41	6	12	0	8	70	6
3.000	1	4	1	2	0	2	10	7
4.000	0	4	0	2	2	0	8	8
8.000	0	1	0	0	0	0	1	9
Total:	3,114	513	27	40	2	208	3,904	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	28	4	0	0	32	1
Within Municipality	422	9	8	10	433	2
Total Fire Hydrants	450	13	8	10	465	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 418

Number of distribution system valves end of year: 1,300

Number of distribution valves operated during year: 87

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Fuel or Power Purchased for Pumping (622) There was an electric utility rate increase during 2001.

Maintenance of Pumping Plant (625) Major repair of Dodge St. booster pump in 2001.

Maintenance of Distribution Reserv/Standpipes (650) Pressure washing and cleaning of tower at a cost of approximately \$4,700.

Maintenance of Services (652) More service line breaks in 2001.

Administrative and General Salaries (920) The utility director was not on payroll full time during 2000. A portion of his salary was allocated to various city departments for part of the 2000 year.

Outside Services Employed (923) Additional legal fees, water testing fees and engineering study fees were posted here during 2001.

Employees Pensions and Benefits (926) There was an increase in the pension benefit accrual of approximately \$6,300. Also the utility director's salary was not fully allocated to the utility during 2000. (see salaries above)

Maintenance of General Plant (935) Tuckpointing and chimney repairs done on administrative building during 2000.

Water Utility Plant in Service (Page W-08)

Electric Pumping Equipment (325) One of the booster pumps was replaced during 2001.

Distribution Reservoirs and Standpipes (342) The utility made tower site drainage improvements during 2001.

Structures and Improvements (390) There were new overhead doors installed in the filtration plant during 2001.

Transportation Equipment (392) The utility purchased a used 1998 Chevrolet truck and a new Ford F350 truck.

SCADA Equipment (397.1) New meter reading software purchased in 2001.

Water Mains (Page W-15)

Mains were financed by using utility operating reserves and/or capital contributed by developers.

Water Services (Page W-16)

New services are charged per PSC rates and/or financed by capital contributed by developers.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-17)

Explanation of Size of Residential Meters (1.50, 2.0 and 3.0 inch) The utility has a few customers who own large mansions with unusual residential demands.

Hydrants and Distribution System Valves (Page W-18)

Number of distribution valves operated during the year--The utility has been informed of this and corrective action will be taken.

The utility reviewed its comprehensive inventory of hydrants in 2001 and adjusted for the differences in column (e).
